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The Directors
Eriez Magnetics Europe Limited
Bedwas House Industrial Estate
Bedwas,
Caerphilly
CF83 8YG

2 November 2010

Dear Sirs,

Statement of Circumstances connected with our ceasing to hold office as Auditors

In accordance with Section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of Eriez Magnetics Europe Limited, registered no 1397255 (the Company) effective from 13 September 2010, which we consider should be brought to the notice of the Company's shareholder or creditors

Yours faithfully,



PricewaterhouseCoopers LLP

THURSDAY



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25/11/2010

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COMPANIES HOUSE